



**THE RESPONSE OF DELAWARE COUNTY TO THE UNITED STATES  
ENVIRONMENTAL PROTECTION AGENCY'S REQUEST FOR  
INFORMATION, DATED FEBRUARY 11, 2003 RELATING TO LOWER  
DARBY CREEK AREA SUPERFUND SITE - CLEARVIEW LANDFILL**

TO: Ms. Carolyn Winter Prisk (3HS11)  
U.S. Environmental Protection Agency, Region III  
1650 Arch Street  
Philadelphia, PA 19103-2029

DATE: March 7, 2003

The County of Delaware ("the County"), through its Deputy Treasurer, hereby responds to the Information Request ("the Request") propounded by the U.S. Environmental Protection Agency ("EPA"), dated February 13, 2003 and addressed to the County's Tax Claim Bureau. Although the Request was addressed to the Tax Claims Bureau, some of the information and documents responsive to inquiry No. 4 were in the possession of The Board of Assessment Appeals rather than the Tax Claims Bureau. Both the Board of Assessment Appeals and the Tax Claim Bureau are within the general oversight responsibility of the County Treasurer's office.

**INTRODUCTION**

The County received the information request on or after February 12, 2003. At the request of the County (through its attorneys), Brian Nishitani, Esquire agreed on behalf of EPA to extend the deadline for the County's response until March 7, 2003.

The County has made a reasonable investigation to locate the information and documents within its possession, custody or control that may be responsive to EPA's specific requests. The County reserves the right to supplement or amend this response.

Nothing in the following responses is intended to waive the attorney-client privilege or other privilege, doctrine or protection relating to confidentiality. However, the County has not withheld any documents responsive to this request on the basis of such privilege, doctrine or other protection.

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**ANSWERS TO SPECIFIC REQUESTS**

**1. Has/Have any payment(s) toward delinquent or otherwise owed taxes on the Clearview Property been made in the last 12 months?**

As of the date of this response, outstanding taxes, penalties, interests and costs on Folio No. 15-00-00972-00 for tax years 2000 and 2001 were as follows:

**2000**

<u>Tax Authority</u>	<u>Amount</u>	<u>Penalty</u>	<u>Interest</u>	<u>Costs</u>	<u>TOTAL</u>
County Billed	\$1,713.08	\$171.30	\$339.19	-0-	\$2,223.57
07/01/02 Payment	(428.27)	(42.82)	(91.86)	-0-	(562.95)
NET	\$1,284.81	\$128.48	\$247.33	-0-	\$1,660.62
 School Billed	 \$9,691.74	 \$969.17	 \$1,918.96	 -0-	 \$12,579.81
07/01/02 Payment	(2,422.93)	(242.29)	(519.72)	-0-	(3,184.94)
NET	\$7,268.81	\$726.88	\$1,399.24	-0-	\$9,394.93
 Municipality Billed	 \$2,699.92	 \$269.99	 \$534.58	 -0-	 \$3,504.49
07/01/02 Payment	(674.98)	(67.49)	(144.78)	-0-	(887.25)
NET	\$2,024.94	\$202.50	\$389.80	-0-	2,617.24
 2000 Total Billed	 \$14,104.74	 \$1,410.46	 \$2,792.73	 \$79.00	 \$18,386.93
07/01/02 Payment	(3,526.18)	(352.60)	(756.36)	(79.00)	(4,714.14)
NET	\$10,578.56	\$1,057.86	\$2,036.37	-0-	\$13,672.79

**2001**

<u>Tax Authority</u>	<u>Amount</u>	<u>Penalty</u>	<u>Interest</u>	<u>Costs</u>	<u>TOTAL</u>
County	\$ 950.00	\$ 95.00	\$ 44.05		\$1,139.05
School	\$5,021.00	\$502.10	\$497.08		\$6,020.18
Municipality	\$1,421.25	\$142.13	\$140.70		\$1,704.08
2000 Total	\$7,392.25	\$739.23	\$731.83	\$94.00	\$8,957.31
 2001-2002 Total	 \$17,970.81	 \$1,797.09	 \$2,768.20	 \$94.00	 \$22,630.10

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As reflected above, Clearview Land Development Co. made a payment of \$4,714.14 on July 1, 2002, which was applied as shown in the year 2000 chart above. That was the only payment made in the last 12 months by Clearview Land Development Co. toward delinquent taxes.

Copies of documents from Delaware County Public Access internet pages and from the files of the County Tax Claim Bureau are attached hereto and labeled DELCO TAX 00001 – 000014.

**2. What was/were the date(s) and amount(s) of this/these payments and to which tax years was/were the payment(s) applied?**

See Answer to Request No. 1 above.

**3. The Clearview Property is currently classified as "held from tax sale." Please answer the following:**

**(a) What factor(s) is/are causing the Clearview Property to be withheld from the tax sale by Delaware County.**

The property was withheld from tax sale because, on July 1, 2002, Clearview Land Development Co. entered into an Agreement to Stay Tax Sale and made the initial payment of \$4,714.14 required under that Agreement. Richard Heller requested and signed the Agreement to Stay Tax Sale on behalf of Clearview Land Development Co. A true and correct copy of that document is attached and is labeled DELCO TAX 00010.

Additionally, on October 11, 2002, James Asher Lynch, III, as counsel for Clearview Land Development Co., advised the County Tax Claims Bureau that the Clearview Landfill "had been declared a Superfund Site by the United States Environmental Protection Agency and a lien has been perfected against the property in the amount of \$16,359,444.91." As a result, Mr. Lynch requested that the County " . . . refrain from any further collection activities and judicial sales until the U.S. EPA has finalized its investigation and study of the property." A copy of Mr. Lynch's letter and enclosures are attached hereto and labeled as DELCO TAX 00015 – 00027. Thereafter, the County noted in the computerized record relating to Folio No. 15-00-00972-00 that it was an EPA Superfund Site. See, e.g., DELCO TAX 00006.

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Generally, when a property is placed on the Superfund list or the EPA places a lien on property relating to remediation, the County withholds such properties from sale.

- (b) Did the Clearview Land Development Company or any person or entity on its behalf, take any action or file any requests to Delaware County in order to prevent the sale of the Clearview Property to satisfy the taxes owed? Provide copies of any correspondence or documentation related to the aforementioned.**

See Answer to Request 3(a) above.

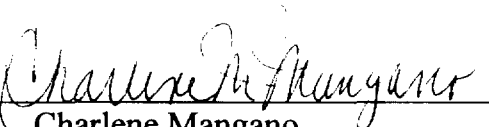
- (c) For how long will the property be "held from tax sale?" What will cause it to be offered for tax sale in the future?**

No determination has been made at this time as to when the property may be offered for tax sale. However, it is unlikely that the property will be offered for tax sale while it is on the Superfund list or has an EPA lien lodged against it.

- 4. On 4/18/02 the Clearview Property was re-classified by Delaware County as "Exempt," meaning no taxes are owed on the property for the year 2002. What factor(s)/circumstances caused this change to be made? Provide copies of all correspondence between Delaware County and any person or entity relating to this re-classification.**

In approximately March, 2002, Clearview Land Development Co., by Richard Heller, filed an Appeal from Real Estate Assessment for Catastrophic Loss, requesting that the property be declared exempt because "[a]rea has been declared a Superfund Site scheduled for remediation . . . (37 acres) unusable." The request was granted by the Board of Assessment at its monthly meeting on March 15, 2002. Copies of that Appeal and related documents are attached hereto and labeled as DELCO TAX 00028 - 00032.

COUNTY OF DELAWARE

BY:   
Charlene Mangano,  
Deputy Treasurer

Clearview Land Dev Corp

UNKNOWN

N/A

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## Additional Assessment Information

### **Prior Assessment Info.**

Value	Date	Description
\$250,000	01/01/2001	Bor Decrease
\$482,560	01/01/2001	Ownr Req For Hearing

### **Pending Assessment Information**

NO PENDING ASSESSMENT INFORMATION LISTED

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## Hearing Information

NO HEARING INFORMATION LISTED

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## County Tax Receivable

Assessment Date	Bill Date	Assessment	Face Amount Due	Payment	Pay Date	Ty
01/01/2003	02/01/2003	\$250,000	\$0.00			
01/01/2002	04/18/2002	\$250,000	\$0.00			
01/01/2001	02/01/2001	\$250,000	\$950.00			Pen:
01/01/2000	02/01/2000	\$482,560	\$1,713.08			Pen:
01/01/1999	02/01/1999	\$9,000	\$1,110.06			Pen:

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## Delinquent Information

For tax questions, call 610-891-4284.

NO ADDITIONAL OWNERS LISTED

### Account Summary

2000

		Billing	Penalty	Interest	Cost	Total Due
COUNTY	Charge	1,713.08	171.30	339.19		2,223.57
Assessment	Pay	428.27	42.82	91.86		562.95
482,560	Net	1,284.81	128.48	247.33		1,660.62
SCHOOL	Charge	9,691.74	969.17	1,918.96		12,579.87
Assessment	Pay	2,422.93	242.29	519.72		3,184.94
482,560	Net	7,268.81	726.88	1,399.24		9,394.93
MUNICIPALITY	Charge	2,699.92	269.99	534.58		3,504.49
Assessment	Pay	674.98	67.49	144.78		887.25
482,560	Net	2,024.94	202.50	389.80		2,617.24
INSTITUTION	Charge					
	Pay					
	Net					
TOTAL	Charge	14,104.74	1,410.46	2,792.73	79.00	18,386.93
	Pay	3,526.18	352.60	756.36	79.00	4,714.14
	Net	10,578.56	1,057.86	2,036.37		13,672.79

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Clearview Land Dev Corp		UNKNOWN	N/A
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## **Additional Assessment Information**

### **Prior Assessment Info.**

Value	Date	Description
\$250,000	01/01/2001	Bor Decrease
\$482,560	01/01/2001	Ownr Req For Hearing

### **Pending Assessment Information**

*NO PENDING ASSESSMENT INFORMATION LISTED*

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## **Hearing Information**

*NO HEARING INFORMATION LISTED*

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## **County Tax Receivable**

Assessment Date	Bill Date	Assessment	Face Amount Due	Payment	Pay Date	Ty
01/01/2003	02/01/2003	\$250,000	\$0.00			
01/01/2002	04/18/2002	\$250,000	\$0.00			
01/01/2001	02/01/2001	\$250,000	\$950.00			Pen:
01/01/2000	02/01/2000	\$482,560	\$1,713.08			Pen:
01/01/1999	02/01/1999	\$9,000	\$1,110.06			Pen:


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## **Delinquent Information**

For tax questions, call 610-891-4284.

*NO ADDITIONAL OWNERS LISTED*

### **Account Summary**

2001 

		Billing	Penalty	Interest	Cost	Total Due
COUNTY	Charge	950.00	95.00	94.05		1,139.05
Assessment	Pay					
250,000	Net	950.00	95.00	94.05		1,139.05
SCHOOL	Charge	5,021.00	502.10	497.08		6,020.18
Assessment	Pay					
250,000	Net	5,021.00	502.10	497.08		6,020.18
MUNICIPALITY	Charge	1,421.25	142.13	140.70		1,704.08
Assessment	Pay					
250,000	Net	1,421.25	142.13	140.70		1,704.08
INSTITUTION	Charge					
	Pay					
	Net					
TOTAL	Charge	7,392.25	739.23	731.83	94.00	8,957.31
	Pay					
	Net	7,392.25	739.23	731.83	94.00	8,957.31

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REAL PROPERTY INQUIRY (PAGE2)

{1688}

OWNER : CLEARVIEW LAND DEVELOPMENT CO | ACCOUNT : 15-00-00972-00  
 OWNER2 : | MUNICIPALITY : DARBY TWP  
 SITE : HOOK RD 0000-0000 | MAINT DATE : 09/24/2002  
 DESC : GRD | DEACTIVE DATE:  
 SIZE : 39 ACRES EPA SUPERFUND | PROP TYP/DSC : 3, EXEMPT

PREVIOUS OWNER NAME	BOOK	PAGE	DATE	SELLING \$
1) CLEARVIEW LAND DEVELOPMENT CO	699	1716	09/06/1989	1
2) CLEARVIEW LAND DEV CORP			UNKNOWN	
3)				
4)				
5)				

HEARING DATA

VALUE INFO : REASON CODE: DESC :  
 EFFECT DATE: / / VALUE: CMNT:  
 HEARNG INFO : ANN/INTR : TYPE : , DATE: / / TIME:  
 HEARNG RESLT: CHANGE CODE: DESC :  
 NEW ASSMNT : FOLLOW UP NTC SENT:

ATTORNEY/AGENT ADDRESS

NAME: CLEARVIEW LAND DEVELOPMENT CO  
 ADDR: 83RD & BUIST AVE PHILADELPHIA PA 19142

NEXT ACCOUNT: 1500000972000 PAGE(1,2)20

R-RETURN TO LAST MENU

X-RETURN TO REAL ESTATE MAIN

(PAGE 1)      R E A L   P R O P E R T Y   I N Q U I R Y      (1687)  
 FOLIO : 15-00-00972-00 , DARBY TWP      PROPERTY : 3 , EXEMPT  
 OWNER : CLEARVIEW LAND DEVELOPMENT CO      SERV CO #: 0000 , NO MORTG CODE ON REC  
 OWNER2 :      LAND USE :  
 ADDR : 83RD & BUIST AVE      BOOK/PAGE: 0714-1860 | DATE: 11/02/1989  
 C/S/Z : PHILADELPHIA PA 19142      PURCHASE \$: 01 | STMP: .01  
 FOREIGN:      MAINT DTE: 9/24/2002 | DEACTIVE DTE:  
 SITE : HOOK RD      0000-0000      MAP NO : 15-10 -001:000  
 DESC : GRD      ----- P R I O R I N F O -----  
 SIZE : 39 ACRES      EPA SUPERFUND      BOOK/PAGE: 0699-1716  
 OLD ACT: 00-00-00000-00      PURCHASE \$: 1      DATE: 09/06/1989  
 CENSUS :      OWNER : CLEARVIEW LAND DEVELOPMENT C

	DATE	VALUE	RSN	DESCRIPTION	COMMENT
ANNUAL ASSMT :	/ /				
INTERIM ASSMT :	/ /				
*CURRENT ASMNT	01/01/2002	250000	10	TAXABLE TO EXEMPT	CLEAR DATE 04/18/2002
PRIOR ASMNT	01/01/2001	250000	52	BOR DECREASE	02/01/2001
	01/01/2001	482560	92	OWNR REQ FOR HEARING	09/04/2000
	/ /				

NEXT ACCOUNT ☐ 15 ☐ 00 ☐ 00972 ☐ 000 ☐ PAGE(1,2) ☐ 1 ☐

R-RETURN TO LAST MENU

X-RETURN TO REAL ESTATE MAIN MENU ☐ ☐

☐\*\*\*☐ 15000097200 ☐ 000000000000 ☐ 2000 ☐ ANNUAL ☐ 000003153 ☐ 000003153  
☐ <1019> BILLING PENALTY INTEREST COST TOTAL DUE \*  
☐ COUNTY ASSESSMENT 482,560  
☐ CHG 1,713.08 171.30 339.19 2,423.57 \*  
☐ PAY/ALJ 428.27 42.82 91.86 562.95 \*  
☐ NET 1,284.81 128.48 247.33 1,660.62 \*  
☐ SCHOOL ASSESSMENT 482,560  
☐ CHG 9,691.74 969.17 1,918.96 12,579.87 \*  
☐ PAY/ADJ 2,422.93 242.29 519.72 3,184.94 \*  
☐ NET 7,268.81 726.88 1,399.24 9,394.93 \*  
☐ TOWNSHIP ASSESSMENT 482,560  
☐ CHG 2,699.92 269.99 534.58 3,504.49 \*  
☐ PAY/ADJ 674.98 67.49 144.78 887.25 \*  
☐ NET 2,024.94 202.50 389.80 2,617.24 \*  
☐ INSTIT ASSESSMENT  
☐ CHG  
☐ PAY/ADJ  
☐ NET  
☐ TOT CHG 14,104.74 1,410.46 2,792.73 79.00 18,386.93 \*  
☐ PAY/ADJ 3,526.18 352.60 756.36 79.00 4,714.14 \*  
☐ NET 10,578.56 1,057.86 2,036.37 13,672.79 \*  
 OPTIONS: 1.MASTER 2.ACCT SUMMARY 3.YR SUMMARY 4.PAYMENTS 5.ADJUSTMENTS  
 NEXT ACCOUNT ☐ ☐ ☐ ☐ YEAR ☐ ☐ OPTION ☐ ☐ X TO EXIT ☐ ☐  
 MEMO AND AGREEMENT ON FILE \*\*MANUAL CALC REQUIRED FOR MULTI OWNER\*\*

☐\*\*\*☐ 15000097200 ☐ TAX CLAIMS PAYMENTS 1020  
☐ 000000000000 ☐ 2000 ☐ ☐ ☐ MEMO AND AGREEMENT ON FILE  
☐ DATE RCPT# TYPE COST TAXES PENALTY INTEREST \*  
☐ 020701 003153 79.00 |  
☐ CTY | 428.27 42.82 91.86 \*  
☐ SCH | 2,422.93 242.29 519.72 \*  
☐ TWP | 674.98 67.49 144.78 \*  
☐ INS |  
☐ \*TOTAL\* | 3,526.18 352.60 756.36 \*  
☐ CTY |  
☐ SCH |  
☐ TWP |  
☐ INS |  
☐ \*TOTAL\* |  
☐ CTY |  
☐ SCH |  
☐ TWP |  
☐ INS |  
☐ \*TOTAL\* |  
 \*\*\*\*\*  
 NEXT ACCT ☐ ☐ ☐ ☐ YR ☐ ☐ OPTION ☐ ☐ X TO EXIT ☐ ☐  
 OPTIONS: 1.MASTER 2.ACCT SUMMARY 3.YR SUMMARY 4.PAYMENTS 5.ADJUSTMENTS

RXO100 R P A A I N Q U I R Y (PAGE 1) DARBY TWP  
FORM 609 ACCOUNT 15-00-00972-00 MAINT DATE 02/09/24 DEACTIVATE DATE  
OWNER: CLEARVIEW LAND DEVELOPMENT CO

ADDRESS: 83RD & BUIST AVE  
PHILADELPHIA PA 19142

FOREIGN:

MTG CD: DEED BK: 714 PG: 1860 DATE: 1989/11/02

CONSID: 1 STAMPS: . 1

PROP TYPE: 3 SITE: 0000-0000 HOOK RD

DESC : GRD

39 ACRES EPA SUPERFUND

MAP: 15-10 -001:000 LUC: CENSUS: . OLD ACCT: 00-00-00000-00  
DATE VALUE RSN COMMENT

ANNUAL ASSMT: / /

INTERIM ASSMT: / /

		DATE	VALUE	RSN	CLEAR DATE
PRIOR	1)	2002/01/01	250000	10	2002/04/18
ASSMTS:	2)	2001/01/01	250000	52	2001/02/01
	3)	2001/01/01	482560	92	2000/09/04
	4)	2000/01/01	482560	93	2000/02/01

PRV OWN: CLEARVIEW LAND DEVELOPMENT CO DEED BK: 699 PG: 1716 DATE: 1989/09/06

NEXT ACCOUNT: 1500000972000 PAGE: 1 X TO EXIT

\*\*\*\*\*

RXO900 TAX CLAIMS MASTER INQUIRY FORM 988

\*\*\* ACCT 15000097200 AKA 000000000000 \*\*\*

AA NAME/ADDRESS	AA PROPERTY DESCRIPTION
HOOK RD	0000-0000
CLEARVIEW LAND DEVELOPMENT CO	
83RD & BUIST AVE	GRD
PHILADELPHIA PA 19142	39 ACRES EPA SUPERFUND

TAX CLAIMS INFORMATION

OWNER CLEARVIEW LAND DEVL. CO.

ADDRESS HOOK RD GRD.

LOCATION DARBY TOWNSHIP

COUNTY HELD TAX SALE HOLD CERTIFIED MAIL

C=CNTY HLD R=REPOSITORY B=BANKRUPTCY CNTY HLD N=BANKRUPTCY NOT CNTY HLD

ADDITIONAL OWNERS

1. 2.

3. 4.

5.

\*\*\*\*\*

NEXT ACCT YR OPTION (1-5) X TO EXIT

OPTIONS: 1.MASTER 2.ACCT SUMMARY 3.YR SUMMARY 4.PAYMENTS 5.ADJUSTMENTS

MEMO AND AGREEMENT ON FILE

DELCO TAX 00008

Meber Top

...INA  
...cu;

972

Hook Rd

Clearview Land Develop<sup>Co</sup>

**DELCO TAX 00009**



# DELAWARE COUNTY TAX CLAIM BUREAU

GOVERNMENT CENTER BUILDING  
MEDIA, PENNSYLVANIA 19063-2768  
AREA CODE (610) 891-4284

## AGREEMENT TO STAY TAX SALE

OLIO : 15-00-00972-00  
DISTRICT : DARBY TOWNSHIP  
OWNER : CLEARVIEW LAND DEVELOPMENT CO

LOCATION : HOOK RD  
DESCRIPTION : GRD  
SIZE : 39 ACRES

0000-0000

83RD & BUIST AVE  
PHILADELPHIA PA 19142

AGREEMENT, MADE THIS 1ST DAY OF JULY BETWEEN THE TAX CLAIM BUREAU OF DELAWARE COUNTY  
AND CLEARVIEW LAND DEVELOPMENT CO (HENCEFORTH KNOWN AS  
TAXPAYERS) FOR THE YEAR(S) 2000

WHEREAS, THERE EXIST LIENED TAXES, PENALTIES AND INTEREST AGAINST THE ABOVE DESIGNATED PROPERTY OWNED BY  
THE SAID TAXPAYERS IN THE AMOUNT OF \$ 18,540.66 , AND \$15.00 COSTS FOR THE QUARTERLY PAYMENT AGREEMENT,  
AND SERVICE FEE AND/OR COSTS OF \$ 64.00 TOTAL AMOUNT DUE : \$ 18,619.66

WHEREAS, THE SAID TAXPAYERS DESIRE TO AVAIL THEMSELVES OF THE PRIVILEGE OF PAYING THE SAID LIENED TAXES IN  
INSTALLMENTS WITHIN ONE YEAR FROM THE DATE HEREOF, AS PROVIDED BY SEC. 603 OF THE "REAL ESTATE TAX SALE LAW"; AND

WHEREAS, THE TAX CLAIM BUREAU OF DELAWARE COUNTY DESIRES TO EXERCISE ITS OPTIONS OF ACCEPTING PAYMENT  
OF SAID LIENED TAXES IN SAID INSTALLMENTS; AND NO OTHER AGREEMENT WILL BE GIVEN IF THIS ONE IS DEFAULTED.

WHEREAS, THE SAID TAXPAYERS IN PURSUANCE OF SAID SECTION AND SAID ACT OF ASSEMBLY HAVE PAID TO THE SAID TAX  
CLAIM BUREAU TWENTY-FIVE (25) PER CENT OR MORE OF THE SAID AMOUNT.

NOW THIS AGREEMENT WITNESSETH:

(1) TAXPAYERS AGREE TO PAY THE SAID TAX IN FOUR (4) INSTALLMENTS ON THE SPECIFIED DATES AS FOLLOWS:

1ST PAYMENT IN THE AMOUNT OF \$	4,714.14	ON OR BEFORE	07/01/2002 7-1-02 cl.
2ND PAYMENT IN THE AMOUNT OF \$	4,635.14	ON OR BEFORE	10/01/2002
3RD PAYMENT IN THE AMOUNT OF \$	4,635.14	ON OR BEFORE	01/01/2003
4TH PAYMENT IN THE AMOUNT OF \$	4,635.24	ON OR BEFORE	04/01/2003

(2) THE TAX CLAIM BUREAU OF DELAWARE COUNTY IN CONSIDERATION OF SAID PAYMENT OF AT LEAST TWENTY-FIVE (25%) PER  
CENT, AND THE WITHIN AGREEMENT BY SAID TAXPAYERS TO PAY THE BALANCE DUE OF SAID TAXES IN INSTALLMENTS AS AFORESAID,  
PLUS ALL COSTS, AGREES THAT SALE OF SAID PROPERTY FOR DELINQUENT TAXES SHALL BE STAYED SO LONG AS THE SAID  
AGREEMENT ON THE PART OF SAID TAXPAYERS HEREIN MADE ARE BEING FULLY COMPLIED WITH.

IN WITNESS WHEREOF THE PARTIES HERETO HAVE CAUSE THIS AGREEMENT TO BE DULY EXECUTED THE DAY AND YEAR  
AFORESAID.

NO PERSONAL CHECKS ACCEPTED

ONLY CERTIFIED CHECK OR MONEY ORDER

IF A RECEIPT IS REQUESTED, A STAMPED,  
SELF-ADDRESSED ENVELOPE IS NECESSARY

SIGNATURE

ADDRESS

ZIP

PHONE NO

TAX CLAIM BUREAU OF DELAWARE COUNTY

BY

DELCO TAX 00010

891-4295

DELAWARE COUNTY TAX CLAIM BUREAU -- AGREEMENT WORKSHEET

DELO YEAR : 2000  
 PAYMENT NO. :  
 PAYMENT DUE : MASTER

ACCT : 15-00-00972-00

OWNER : CLEARVIEW LAND DEVELOPMENT CO  
 ADDRESS : 83RD & BUIST AVE  
 C/S/Z : PHILADELPHIA PA 19142

SITE : HOOK RD  
 DESC : GRD  
 SIZE : 39 ACRES

0000-0000

	BILLING	PENALTY	INTEREST	TOTAL DUE
COUNTY	\$1,713.08	\$171.30	\$367.45	\$2,251.83
SCHOOL	\$9,691.74	\$969.17	\$2,078.93	\$12,739.79
TOWNSHIP	\$2,699.92	\$269.99	\$579.13	\$3,549.04
INSTIT	\$ .00	\$ .00	\$ .00	\$ .00
COST				\$79.00
TOTAL	\$14,104.74	\$1,410.46	\$3,025.46	\$18,619.66

## DELAWARE COUNTY TAX CLAIM BUREAU - AGREEMENT WORKSHEET

DELO YEAR : 2000  
 PAYMENT NO. : 4 OF 4  
 PAYMENT DUE : 04/01/2003

ACCT : 15-00-00972-00  
 RECEIPT : 00003153

OWNER : CLEARVIEW LAND DEVELOPMENT CO SITE : HOOK RD 0000-0000  
 ADDRESS : 83RD & BUIST AVE DESC : GRD  
 C/S/Z : PHILADELPHIA PA 19142 SIZE : 39 ACRES

	BILLING	PENALTY	INTEREST	TOTAL DUE
COUNTY	\$428.27	\$42.84	\$91.87	\$562.98
SCHOOL	\$2,422.95	\$242.30	\$519.72	\$3,184.97
TOWNSHIP	\$674.98	\$67.52	\$144.79	\$887.29
INSTIT	\$ .00	\$ .00	\$ .00	\$ .00
COST				\$ .00
TOTAL	\$3,526.20	\$352.66	\$756.38	\$4,635.24

## DELAWARE COUNTY TAX CLAIM BUREAU - AGREEMENT WORKSHEET

DELO YEAR : 2000  
 PAYMENT NO. : 4 OF 4  
 PAYMENT DUE : 04/01/2003

ACCT : 15-00-00972-00  
 RECEIPT : 00003153

OWNER : CLEARVIEW LAND DEVELOPMENT CO SITE : HOOK RD 0000-0000  
 ADDRESS : 83RD & BUIST AVE DESC : GRD  
 C/S/Z : PHILADELPHIA PA 19142 SIZE : 39 ACRES

	BILLING	PENALTY	INTEREST	TOTAL DUE
COUNTY	\$428.27	\$42.84	\$91.87	\$562.98
SCHOOL	\$2,422.95	\$242.30	\$519.72	\$3,184.97
TOWNSHIP	\$674.98	\$67.52	\$144.79	\$887.29
INSTIT	\$ .00	\$ .00	\$ .00	\$ .00
COST				\$ .00
TOTAL	\$3,526.20	\$352.66	\$756.38	\$4,635.24



DELAWARE COUNTY TAX CLAIM BUREAU - AGREEMENT WORKSHEET

DELO YEAR : 2000  
 PAYMENT NO. : 3 OF 4  
 PAYMENT DUE : 01/01/2003

ACCT : 15-00-00972-00  
 RECEIPT : 00003153

OWNER : CLEARVIEW LAND DEVELOPMENT CO  
 ADDRESS : 83RD & BUIST AVE  
 C/S/Z : PHILADELPHIA PA 19142

SITE : HOOK RD  
 DESC : GRD  
 SIZE : 39 ACRES

0000-000

	BILLING	PENALTY	INTEREST	TOTAL DUE
COUNTY	\$428.27	\$42.82	\$91.86	\$562.95
SCHOOL	\$2,422.93	\$242.29	\$519.72	\$3,184.94
TOWNSHIP	\$674.98	\$67.49	\$144.78	\$887.25
INSTIT	\$ .00	\$ .00	\$ .00	\$ .00
COST				\$ .00
TOTAL	\$3,526.18	\$352.60	\$756.36	\$4,635.14

DELAWARE COUNTY TAX CLAIM BUREAU - AGREEMENT WORKSHEET

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 PAYMENT NO. : 3 OF 4  
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## DELAWARE COUNTY TAX CLAIM BUREAU - AGREEMENT WORKSHEET

DELO YEAR : 2000  
 PAYMENT NO. : 2 OF 4  
 PAYMENT DUE : 10/01/2002

ACCT : 15-00-00972-00

RECEIPT : 00003153

OWNER : CLEARVIEW LAND DEVELOPMENT CO  
 ADDRESS : 83RD & BUIST AVE  
 C/S/Z : PHILADELPHIA PA 19142

SITE : HOOK RD  
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## DELAWARE COUNTY TAX CLAIM BUREAU - AGREEMENT WORKSHEET

DELO YEAR : 2000  
 PAYMENT NO. : 2 OF 4  
 PAYMENT DUE : 10/01/2002

ACCT : 15-00-00972-00

RECEIPT : 00003153

OWNER : CLEARVIEW LAND DEVELOPMENT CO  
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 C/S/Z : PHILADELPHIA PA 19142

SITE : HOOK RD  
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0000-0000

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INSTIT	\$ .00	\$ .00	\$ .00	\$ .00
COST				\$ .00
TOTAL	\$3,526.18	\$352.60	\$756.36	\$4,635.14



*James Asher Lynch, III*

Attorney and Counsellor at Law

66 West Eagle Road, Suite 100  
Havertown, Pennsylvania 19083

Telephone: (610) 446-4340

Fax: (610) 446-8141

Reply to: Havertown Office

October 11, 2002

Ms. Virginia Graf  
Judicial Sale Coordinator  
Delaware County Tax Claim Bureau  
Delaware County Government Center  
Front Street  
Media, PA 19063

RE: Clearview Land Development Company  
Folio No.: 15-00-00972-00

Dear Ms. Graf:

Please be advised that I represent the Clearview Land Development Company in connection with delinquent taxes owed to the County of Delaware.

Enclosed please find Agreement to Stay Tax Sale which was signed on July 1, 2000.

Since the time that this Agreement was signed, this property, located at 83rd and Buist Avenue, has been declared a Superfund Site by the United States Environmental Protection Agency and a lien has been perfected against the property in the amount of \$16,359,444.91. I have attached the Agreement to Stay Tax Sale, a copy of Federal Superfund Lien and letter of September 26, 2002 from the U.S. EPA.

As a result of this action by the U.S. EPA, this land has been made virtually worthless and unsalable in its present condition. Accordingly, my client did not make the second installment payment due on October 1, 2002 and is, therefore, in default of the Agreement.

I am interested in securing an Agreement from the County of Delaware to refrain from any further collection activities and judicial sales until the U.S. EPA has finalized its investigation and study of the property. I have also been advised that the 2003 assessment on this property has been canceled.

DELCO TAX 00015

Ms. Virginia Graf  
October 11, 2002  
Page 2

I would appreciate it if you would advise me as to your intentions in this matter. I would be more than happy to meet with you at the Delaware County Government Center to discuss this matter further.

Very truly yours,

*James Asher Lynch, III*

JAMES ASHER LYNCH, III

JAL/rlw  
Enclosures  
cc: Mr. Richard Heller

ORIGINAL  
(200)



DELAWARE COUNTY TAX CLAIM BUREAU  
GOVERNMENT CENTER BUILDING  
MEDIA, PENNSYLVANIA 19063-2768  
AREA CODE (610) 891-4284

AGREEMENT TO STAY TAX SALE

JO: 15-00-00972-00  
TRICT: DARBY TOWNSHIP  
NER: CLEARVIEW LAND DEVELOPMENT CO

LOCATION: HOOK RD  
DESCRIPTION: GRD  
SIZE: 39 ACRES

0000-0000

83RD & BUIST AVE  
PHILADELPHIA PA 19142

AGREEMENT MADE THIS 1ST DAY OF JULY BETWEEN THE TAX CLAIM BUREAU OF DELAWARE COUNTY  
(PAYERS) FOR THE YEAR(S) 2000 (HENCEFORTH KNOWN AS

WHEREAS, THERE EXIST LIENED TAXES, PENALTIES AND INTEREST AGAINST THE ABOVE DESIGNATED PROPERTY OWNED BY:  
SAID TAXPAYERS IN THE AMOUNT OF \$ 18,540.65 AND \$15.00 COSTS FOR THE QUARTERLY PAYMENT AGREEMENT,  
D SERVICE FEE AND/OR COSTS OF \$ 64.00 TOTAL AMOUNT DUE: \$ 18,619.65

WHEREAS, THE SAID TAXPAYERS DESIRE TO AVAIL THEMSELVES OF THE PRIVILEGE OF PAYING THE SAID LIENED TAXES IN  
TALLMENTS WITHIN ONE YEAR FROM THE DATE HEREOF, AS PROVIDED BY SEC. 603 OF THE "REAL ESTATE TAX SALE LAW"; AND

WHEREAS, THE TAX CLAIM BUREAU OF DELAWARE COUNTY DESIRES TO EXERCISE ITS OPTIONS OF ACCEPTING PAYMENT  
SAID LIENED TAXES IN SAID INSTALLMENTS; AND NO OTHER AGREEMENT WILL BE GIVEN IF THIS ONE IS DEFAULTED.

WHEREAS, THE SAID TAXPAYERS IN PURSUANCE OF SAID SECTION AND SAID ACT OF ASSEMBLY HAVE PAID TO THE SAID TAX  
BUREAU TWENTY-FIVE (25) PER CENT OR MORE OF THE SAID AMOUNT.

NOW THIS AGREEMENT WITNESSETH:

(1) TAXPAYERS AGREE TO PAY THE SAID TAX IN FOUR (4) INSTALLMENTS ON THE SPECIFIED DATES AS FOLLOWS:

1ST PAYMENT IN THE AMOUNT OF \$	4,714.14	ON OR BEFORE	07/01/2002
2ND PAYMENT IN THE AMOUNT OF \$	4,635.14	ON OR BEFORE	10/01/2002
3RD PAYMENT IN THE AMOUNT OF \$	4,635.14	ON OR BEFORE	01/01/2003
4TH PAYMENT IN THE AMOUNT OF \$	4,635.24	ON OR BEFORE	04/01/2003

(2) THE TAX CLAIM BUREAU OF DELAWARE COUNTY IN CONSIDERATION OF SAID PAYMENT OF AT LEAST TWENTY-FIVE (25%) PER  
NT, AND THE WITHIN AGREEMENT BY SAID TAXPAYERS TO PAY THE BALANCE DUE OF SAID TAXES IN INSTALLMENTS AS AFORESAID,  
IS ALL COSTS, AGREES THAT SALE OF SAID PROPERTY FOR DELINQUENT TAXES SHALL BE STAYED SO LONG AS THE SAID  
REEMENT ON THE PART OF SAID TAXPAYERS HEREIN MADE ARE BEING FULLY COMPLIED WITH.

IN WITNESS WHEREOF THE PARTIES HERETO HAVE CAUSE THIS AGREEMENT TO BE DULY EXECUTED THE DAY AND YEAR  
PRESAID.

SIGNATURE

ADDRESS

PHONE NO

TAX CLAIM BUREAU OF DELAWARE COUNTY

BY

DELCO TAX 00017

NO PERSONAL CHECKS ACCEPTED

ONLY CERTIFIED CHECK OR MONEY ORDER

IF A RECEIPT IS REQUESTED, A STAMPED,  
SELF-ADDRESSED ENVELOPE IS NECESSARY

891-4295

**BOARD OF ASSESSMENT APPEALS, DELAWARE COUNTY, PA.  
REAL ESTATE ASSESSMENT NOTICE**

DISTRICT 15 DARBY TWP  
PROPERTY LOCATION/DESCRIPTION  
HOOK RD

GRD  
39 ACRES

CLEARVIEW LAND DEVELOPMENT CO  
INC  
63RD & BUIST AVE  
PHILADELPHIA PA 19142

FOLIO NUMBER 15-00-00972-00

ASSESSMENT# 2002 250000  
ASSESSMENT# 2002 250000  
ASSESSMENT CHANGE 0 INCREASE-DECREASE  
DUE TO: TAXABLE TO EXEMPT

ANY PERSON AGGRIEVED BY ANY ASSESSMENT MAY APPEAL TO THE BOARD OF ASSESSMENT APPEALS FOR A TRIAL BY FILING WITH THE BOARD, WITHIN FORTY (40) DAYS FROM THE DATE OF THIS NOTICE AN APPEAL, IN WRITING DESIGNATING THE ASSESSMENT OR ASSESSMENTS BY WHICH SUCH PERSON IS AGGRIEVED AND THE ADDRESS TO WHICH NOTICE OF THE TIME AND PLACE FOR A HEARING OF THE APPEAL SHALL BE MAILED. IF YOU DESIRE TO APPEAL, PLEASE RETURN THE ATTACHED REPLY CARD INDICATING YOUR INTENTION, UPON RECEIPT OF THE REPLY CARD, THIS OFFICE WILL FORWARD YOU THE NECESSARY FORMS.

T-12

**BOARD OF ASSESSMENT APPEALS  
DELAWARE COUNTY  
MEDIA, PA.**

DATE 4/18/02

DISTRICT 15 DARBY TWP  
PROPERTY LOCATION/DESCRIPTION  
HOOK RD

GRD  
39 ACRES

FOLIO NUMBER 15-00-00972-00

THIS ASSESSMENT IS BASED ON  
100% OF MARKET VALUE

I WILL MAKE AN APPEAL ON THE ASSESSMENT SHOWN ON THE ASSESSMENT NOTICE AND REQUEST THE NECESSARY FORMS TO COMPLETE SAME.

OWNER(S) SIGNATURE(S) \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

T-12



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION III  
1650 Arch Street  
Philadelphia, Pennsylvania 19103-2029

SEP 26 2002

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED &**  
**SIMULTANEOUS FIRST CLASS MAIL**

Clearview Land Development Company  
c/o Richard Heller, President  
312 Woodbridge Lane  
Wallingford, PA 19086

James Asher Lynch, III, Esquire  
Counsel for Richard Heller  
66 W. Eagle Road  
Havertown, PA 19083

Estate of Edward I. Heller  
c/o Michael Eisler, Esq.  
Straus & Eisler, P.A.  
10081 Pines Blvd., Suite C  
Pembroke Pines, FL 33024

Re: Lower Darby Creek Area Superfund Site, Operable Unit 1, Clearview Landfill  
Delaware County, Pennsylvania  
-General Notice of Potential Liability  
-Notice of Federal Lien/Post-Perfection Opportunity to be Heard

Dear Messrs. Heller, Lynch and Eisler:

This letter serves as general notice of potential liability, as defined by Section 107(a) of the Comprehensive Environmental Response, Compensation and Liability Act, as amended ("CERCLA"), 42 U.S.C. § 9607(a), to the Estate of Edward I. Heller. Such notice was provided to Clearview Land Development Company on July 17, 2002, and to Richard Heller on June 11, 2002. This letter further serves as notice to Clearview Land Development Company, the Estate of Edward I. Heller and to Richard Heller (hereinafter referred to collectively as the "Clearview Entities") of the perfection of a lien that arose pursuant to Section 107(l) of CERCLA, 42 U.S.C. § 9607(l). The United States Environmental Protection Agency, Region III ("EPA" or "Agency") has documented the release or threatened release of hazardous substances, pollutants or contaminants at the Lower Darby Creek Area Superfund Site, Operable Unit One, a/k/a the Clearview Landfill ("Site").

## NOTICE OF POTENTIAL LIABILITY

Where there is a release or threat of a release of a hazardous substance from a facility into the environment, EPA has authority to respond to the release under Section 104(a) of CERCLA, 42 U.S.C. § 9604(a). In order to respond to the release, EPA gathered information about the Site. EPA has evaluated this information and believes that you<sup>1</sup> are a potentially responsible party ("PRP"). Potentially responsible parties under Section 107(a) of CERCLA include persons who are the current owners and operators of a facility, owners and operators of a facility at the time of disposal of hazardous substances, as well as persons who arranged for disposal or treatment of hazardous substances sent to a facility, or persons who accepted hazardous substances for transport to the facility. Section 101(21) of CERCLA defines "person" to include, among other things, individuals, corporations and partnerships. 42 U.S.C. § 9601(21). Section 101(9) of CERCLA defines "facility" to include any site or area where a hazardous substance has been deposited, stored, disposed of, placed, or otherwise come to be located. 42 U.S.C. § 9601(9). Section 101(14) of CERCLA defines "hazardous substances" to include substances designated as hazardous in regulations promulgated pursuant to CERCLA. 42 U.S.C. § 9601(14).

Based on State and Federal records and/or other information, EPA has information indicating that Clearview Land Development Company ("Clearview"), Richard Heller and the Estate of Edward I. Heller are potentially responsible parties ("PRPs") pursuant to CERCLA. The Clearview Land Development Company, Richard Heller and the Estate of Edward I. Heller (hereinafter referred to as the "Clearview Entities") are the current owners and/or operators of the Site. The Clearview Entities are "persons" within the meaning of Section 101(21) of CERCLA. The Site is a "facility" as defined in Section 101(9) of CERCLA. EPA has determined that a release or threat of release of hazardous substances has occurred at the Site.

Specifically, EPA has reason to believe that Clearview Land Development Company was the Site owner and/or operator at the time hazardous substances were disposed. Clearview Land Development Company owned the Clearview Landfill which was operated by Edward I. Heller and/or Richard Heller during its operation as an illegal industrial waste landfill from 1958 through 1976. Edward I. Heller and Richard Heller continued to operate the Site subsequent to 1976.

The EPA has documented the release or threatened release of hazardous substances, pollutants or contaminants at or from the Site, as those terms are defined in Sections 101(14) and 101(33) of CERCLA, 42 U.S.C. §§ 9601(14) and (33). The United States has spent, or is considering spending, public funds on actions to investigate and control such releases or threatened releases at the Site. Unless EPA reaches an agreement under which a PRP or PRPs will properly perform or finance such actions, the United States may perform these actions pursuant to Section 104 of CERCLA, 42 U.S.C. § 9604, or require them to be performed by responsible parties under Section 106 of CERCLA, 42 U.S.C. § 9606.

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<sup>1</sup>For the purposes of this letter "you" or "your" shall refer to the Clearview Land Development Company and/or Richard Heller and/or the Estate of Edward I. Heller.



The United States may order PRPs, or any one of them, to perform response actions deemed necessary by the United States to protect the public health, welfare or the environment. Additionally, PRPs may be liable for all costs incurred by the government in responding to any release or threatened release at the Site, under Sections 104 and 107(a) of CERCLA, 42 U.S.C. §§ 9604 and 9607(a), and the Resource Conservation and Recovery Act ("RCRA"), as amended, 42 U.S.C. §§ 6901 *et seq.*, and other laws. Such actions and costs may include, but are not limited to, conducting a Remedial Investigation/Feasibility Study ("RI/FS"), and other investigation, planning, response, oversight, and enforcement activities related to the Site. In addition, potentially responsible parties may be required to pay for damages for injury to, destruction of, or loss of natural resources, including the cost of assessing the amount or extent of such damages related to a site.

You should also be aware that the Site has been listed on the National Priorities List ("NPL"). Once a site is placed on the NPL pursuant to Section 105 of CERCLA, 42 U.S.C. § 9605, it cannot be deleted until after an RI/FS has been completed and the necessary remedial action has been conducted in accordance with EPA guidance and the National Contingency Plan ("NCP"), published at 40 C.F.R. Part 300.

#### **DECISION NOT TO USE SPECIAL NOTICE**

Under CERCLA Section 122(e), 42 U.S.C. § 9622(e), EPA has the discretionary authority to invoke special notice procedures to negotiate formally the terms of an agreement between EPA and PRPs to conduct or finance response activities. Use of these special notice procedures triggers a moratorium on certain EPA activities at the Site while formal negotiations between EPA and the PRP or PRPs are conducted.

In this case, EPA has decided not to invoke Section 122(e) special notice procedures because use of such procedures is not practicable or in the public interest, nor would use of such procedures facilitate an agreement or expedite remedial action. In particular, EPA has not identified a sufficient number of PRPs who, individually or collectively, have the resources to begin or conduct response activities in the immediate future. EPA intends to conduct the Remedial Investigation and Feasibility Study ("RI/FS") for the Clearview Landfill portion of the Site. Nonetheless, EPA is willing to discuss settlement opportunities without invoking a moratorium.

#### **NOTICE OF PERFECTION OF FEDERAL LIEN AND POST-PERFECTION OPPORTUNITY TO BE HEARD**

This letter informs you that the United States Environmental Protection Agency has perfected a lien upon property located at or about 83<sup>rd</sup> and Buist Avenue, Delaware County, Pennsylvania the legal description of which is contained in Attachment 1 to this letter. The property comprises the Lower Darby Creek Area Superfund Site Operable Unit One ("Site") a/k/a the Clearview Landfill ("Clearview"). EPA has determined that you are the owners and/or operators of this property ("Property"). The lien which EPA has perfected against the Property arises under Section 107(1) of the Comprehensive Environmental Response, Compensation, and Liability Act

("CERCLA"), commonly known as "Superfund," 42 U.S.C. § 9607(l). The lien is intended to secure payment to the United States of costs and damages for which you, as the owner and/or operators of the Property, are liable to the United States under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a).

Under CERCLA Sections 107(a) and 101(9), 42 U.S.C. §§ 9607(a) and 9601(9), liable persons include persons who own any "facility," including a site or area where a hazardous substance has been deposited, stored, disposed of, or placed, or otherwise come to be located.

EPA has determined that a release or threat of release of hazardous substances pursuant to CERCLA Section 101(22), 42 U.S.C. § 101(22), has occurred at or from the Property. The Property is part of the Lower Darby Creek Area Superfund Site, at which hazardous substances came to be located, and is subject to or affected by a removal or remedial action. As the owners/operators of a facility, you are a person liable for all costs of response actions at the Site. Costs and damages include the costs incurred or to be incurred by the United States in responding to a release or threat of release at the Site.

The lien arising in favor of the United States on the Property continues until the liability for the costs is satisfied or until the liability for the costs becomes unenforceable through operation of the statute of limitations in CERCLA Section 113, 42 U.S.C. § 9613.

On June 11, 2002, and again on July 17, 2002, EPA notified Clearview Land Development Company by certified and then first class mail, as well as by hand delivery, and notified Richard Heller by certified mail on June 11, 2002, and by this letter notifies the Estate of Edward I. Heller, of your potential liability under CERCLA. You may satisfy the lien placed upon your property by paying all costs and damages for which you are liable. EPA has assembled a Lien Filing Record consisting of documents relating to its decision to perfect the lien. This record is kept at the following address, and may be reviewed and copied at reasonable times by contacting the following person:

Ms. Lydia Guy (3RC00)  
Regional Hearing Clerk  
US EPA  
1650 Arch Street  
Philadelphia, Pennsylvania 19103-2029  
(215) 814-2489

EPA has reviewed the information in the Lien Filing Record and believes that the Agency has a reasonable basis to believe that the statutory elements for perfecting a lien are satisfied. EPA has perfected its lien by filing a Notice of Lien with the Prothonotary of Delaware County, Pennsylvania and with the United States District Court for the Eastern District of Pennsylvania. EPA perfected its lien prior to offering you an Opportunity to be Heard by a neutral EPA official due in part to the imminent bar date for claims against the Estate of Edward I. Heller.

## **OPPORTUNITY TO BE HEARD**

Any or all of the Clearview Entities may notify EPA in writing within twenty (20) calendar days from the date of this letter if they believe that EPA's information or determination is in error. Any or all of the Clearview Entities may also request to appear before a neutral EPA official to present any information they have indicating that EPA does not have a reasonable basis to perfect a lien. The Clearview Entities should describe in their letter[s] or written request[s] the reasons for believing that EPA does not have a reasonable basis to perfect its lien, because EPA may, as described below, agree with the Clearview Entities' reasons and reconsider the perfection of the lien without a further review or meeting. Any written submissions or requests for a meeting should reference the Lower Darby Creek Area Superfund Site, Clearview Landfill, and be addressed to Brian Nishitani, Senior Assistant Regional Counsel, at U.S. EPA, 1650 Arch Street (3RC44), Philadelphia, Pennsylvania, 19103, and may include documents or information which support your contentions.

If, after review and consultation, EPA agrees that the Agency did not have a reasonable basis upon which to perfect a lien, EPA will release its lien, and will so notify you. If EPA disagrees, with the written submission, and a meeting has been requested, then EPA will refer the matter to the Regional Judicial and Presiding Officer (a neutral EPA official) for the purpose of reviewing the submission and conducting the meeting.

You may choose to attend this meeting via teleconference. The Agency will be represented by the Office of Regional Counsel. You may be represented by counsel at this meeting.

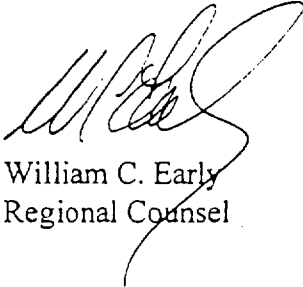
The meeting will be an informal hearing in which you may provide EPA with information as to why the Agency's assumptions require reconsideration. The meeting will not be conducted using rules of evidence or formal administrative or judicial procedures. The sole issue at the meeting would be whether EPA had a reasonable basis to perfect its lien based upon CERCLA Section 107(1), 42 U.S.C. § 9607(1).

After reviewing your written submissions, and/or conducting a meeting, the Neutral will issue a recommended decision based on the Meeting and the Lien Filing Record. The recommended decision will state whether EPA had a reasonable basis to perfect the lien and will be forwarded to the Agency official delegated the authority to execute liens for action. You will be notified, of the Agency's action (whether the lien will stay in place or be released) and furnished with a copy of the recommended decision.

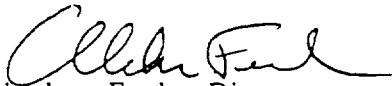
Neither you nor EPA waives, or is prohibited from asserting, any claims or defenses in any subsequent legal or administrative proceeding by the submission of information, a request for and participation at a meeting, or issuance of a recommended decision by the neutral EPA official that EPA has a reasonable basis to file a lien.

If you have any questions pertaining to this letter, please contact Brian Nishitani, Senior Assistant Regional Counsel at (215) 814-2675.

Sincerely,



William C. Early  
Regional Counsel



Abraham Ferdas, Director  
Hazardous Sites Cleanup Division

Attachments

cc: with attachments

Estate of Edward I. Heller  
c/o Barbara Heller Shapiro  
43 Acacia Circle  
Pompano Beach, FL 33071

Estate of Edward I. Heller  
c/o Corinne Heller Fischman  
900 Colony Point Circle  
Hollywood, FL 33009

Brian Nishitani, Esq. (3RC44)

Carlyn Prisk (3HS11)

Kristine Matzko (3HS21)

Michael Frankel (3RC43)

02mc242

02-411737

FEDERAL SUPERFUND LIEN  
(CERCLA)

Name of Property Affected: Lower Darby Creek Area Superfund Site  
Operable Unit 1, a/k/a Clearview Landfill

Name of Owner: Clearview Land Development Company and/or  
The Estate of Edward I. Heller

Address of Property: 83<sup>rd</sup> and Buist Avenue, Delaware County,  
Pennsylvania, Folio # 15-00-00972-00  
(Deed Attached)

For Information Contact: Brian Nishitani, Sr. Assistant Regional Counsel  
U.S. EPA Region III  
1650 Arch Street  
Philadelphia, PA 19103  
(215) 814-2675

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NOTICE OF LIEN

---


Notice is hereby given by the United States Environmental Protection Agency (EPA), on behalf of the United States, that the United States holds a lien on the property described in the attached pages. Pursuant to Section 107(l) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, 42 U.S.C. § 9607(l), as amended by the Superfund Amendments and Reauthorization Act of 1986, Pub. L. No. 99-499 (CERCLA), a lien is created in favor of the United States upon all real property and rights to such property which belong to persons liable for costs and damages pursuant to 42 U.S.C. § 9607(a) and which property is subject to or affected by a removal or remedial action. This lien arises either at the time the United States first incurs costs with regard to a CERCLA response action or when the person(s) liable for such costs and damages is provided with written notice of potential liability, whichever is later. See 42 U.S.C. § 9607(l)(2). The lien continues until liability for costs and damages (or any decree or judgment against the person arising out of such liability) is satisfied or becomes unenforceable through operation of the applicable statute of limitations contained in Section 113 of CERCLA, 42 U.S.C. § 9613. Because response activities are ongoing, the amount covered by the lien will increase as EPA continues to incur costs related to the removal or remedial action. The documents which support the placement of this lien can be found in the "Lien Filing Record." Said Record is available for review at the Office of EPA, Region III at the address noted above.

Authority to file lien notices was delegated to the Administrator of EPA on January 29, 1987 by Executive Order 12580, 52 Federal Register 2923, delegated to the Regional Administrator by EPA Delegation No. 14-26, September 13, 1987 and further delegated to the Regional Counsel on April 6, 1988.

NOTICE OF LIABILITY GIVEN TO:  
CLEARVIEW LAND DEVELOPMENT COMPANY AND  
THE ESTATE OF EDWARD I. HELLER

DATE COSTS WERE FIRST INCURRED:	July 1980
EPA COSTS THROUGH JULY 23, 2002:	\$ 1,359,444.91
ESTIMATED FUTURE COSTS:	\$15,000,000.00
ESTIMATED TOTAL COSTS:	\$16,359,444.91

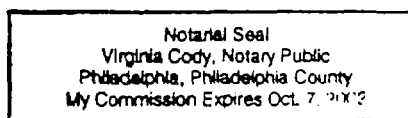
The potential liability associated with the Site is joint and several. There may be other potentially responsible parties associated with the Site. The estimated future costs set forth in this Notice are only an estimate and have not yet been determined by EPA to be cost recoverable. EPA is only entitled to recover costs that are not inconsistent with the National Oil and Hazardous Substances Pollution Contingency Plan (NCP) at 40 C.F.R. § 300; see Section 107(a) of CERCLA, 42 U.S.C. § 9607(a).

  
\_\_\_\_\_  
William C. Early  
Regional Counsel  
U.S. EPA Region III

9/25/02  
\_\_\_\_\_  
Date

SEAL

Subscribed and sworn that the person named above, William Early personally appeared before me on this, the 25<sup>th</sup> day of September 2002



Member, Pennsylvania Association of Notaries

  
\_\_\_\_\_  
NOTARY PUBLIC

DELCO TAX 00026

## TELEFAX TRANSMITTAL

NUMBER of PAGES  
including COVER

2

FROM: Virginia L Graf  
Judicial Sale CoordinatorSending  
prime FAX #: (610) 891-4115  
alt FAX #: (610) 891-4883

TO: James ASher Lynch, III

Sender's  
direct PHONE #: (610) 891 4294

AT:

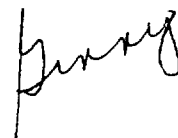
RECEIVING FAX NUMBER: 610 446-8141

TAX CLAIM BUREAU  
Courthouse & Government Center Bld  
201 W. Front Street  
Media, PA 19063

## SHORT COVER MESSAGE:

Per your letter dated October 11, 2002 in regards to the property  
Clearview Land Development Company Folio # 15-00-00972-00.  
Agreement is still open and the second payment is due by the end  
of October.

If you have any question, please call me.

**Confidentiality Note:**

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of the original documents to us at no cost to you.

Thank you.



# DELAWARE COUNTY TAX CLAIM BUREAU

GOVERNMENT CENTER BUILDING  
MEDIA, PENNSYLVANIA 19063-2768  
AREA CODE (610) 891-4284

ORIGINAL  
RECEIVED

## AGREEMENT TO STAY TAX SALE

LIO : 15-00-00972-00  
STRICT: DARBY TOWNSHIP  
OWNER: CLEARVIEW LAND DEVELOPMENT CO

LOCATION: HOOK RD  
DESCRIPTION: GRD  
SIZE: 39 ACRES

0000-0000

83RD & BUIST AVE  
PHILADELPHIA PA 19142

AGREEMENT MADE THIS 1ST DAY OF JULY BETWEEN THE TAX CLAIM BUREAU OF DELAWARE COUNTY  
(HENCEFORTH KNOWN AS TAXPAYERS) FOR THE YEAR(S) 2000

WHEREAS, THERE EXIST LIENED TAXES, PENALTIES AND INTEREST AGAINST THE ABOVE DESIGNATED PROPERTY OWNED BY SAID TAXPAYERS IN THE AMOUNT OF \$ 18,540.66, AND \$15.00 COSTS FOR THE QUARTERLY PAYMENT AGREEMENT, AND SERVICE FEE AND/OR COSTS OF \$ 64.00 TOTAL AMOUNT DUE: \$ 18,619.66

WHEREAS, THE SAID TAXPAYERS DESIRE TO AVAIL THEMSELVES OF THE PRIVILEGE OF PAYING THE SAID LIENED TAXES IN INSTALLMENTS WITHIN ONE YEAR FROM THE DATE HEREOF, AS PROVIDED BY SEC. 603 OF THE "REAL ESTATE TAX SALE LAW"; AND

WHEREAS, THE TAX CLAIM BUREAU OF DELAWARE COUNTY DESIRES TO EXERCISE ITS OPTIONS OF ACCEPTING PAYMENT OF SAID LIENED TAXES IN SAID INSTALLMENTS; AND NO OTHER AGREEMENT WILL BE GIVEN IF THIS ONE IS DEFAULTED.

WHEREAS, THE SAID TAXPAYERS IN PURSUANCE OF SAID SECTION AND SAID ACT OF ASSEMBLY HAVE PAID TO THE SAID TAX CLAIM BUREAU TWENTY-FIVE (25) PER CENT OR MORE OF THE SAID AMOUNT.

NOW THIS AGREEMENT WITNESSETH:

(1) TAXPAYERS AGREE TO PAY THE SAID TAX IN FOUR (4) INSTALLMENTS ON THE SPECIFIED DATES AS FOLLOWS:

1ST PAYMENT IN THE AMOUNT OF \$	4,714.14	ON OR BEFORE	07/01/2002 7-1-02 ch.
2ND PAYMENT IN THE AMOUNT OF \$	4,635.14	ON OR BEFORE	10/01/2002
3RD PAYMENT IN THE AMOUNT OF \$	4,635.14	ON OR BEFORE	01/01/2003
4TH PAYMENT IN THE AMOUNT OF \$	4,635.24	ON OR BEFORE	04/01/2003

(2) THE TAX CLAIM BUREAU OF DELAWARE COUNTY IN CONSIDERATION OF SAID PAYMENT OF AT LEAST TWENTY-FIVE (25%) PER CENT, AND THE WITHIN AGREEMENT BY SAID TAXPAYERS TO PAY THE BALANCE DUE OF SAID TAXES IN INSTALLMENTS AS AFORESAID, AND ALL COSTS, AGREES THAT SALE OF SAID PROPERTY FOR DELINQUENT TAXES SHALL BE STAYED SO LONG AS THE SAID AGREEMENT ON THE PART OF SAID TAXPAYERS HEREIN MADE ARE BEING FULLY COMPLIED WITH.

IN WITNESS WHEREOF THE PARTIES HERETO HAVE CAUSE THIS AGREEMENT TO BE DULY EXECUTED THE DAY AND YEAR AFORESAID.

NO PERSONAL CHECKS ACCEPTED

ONLY CERTIFIED CHECK OR MONEY ORDER

IF A RECEIPT IS REQUESTED, A STAMPED,  
SELF-ADDRESSED ENVELOPE IS NECESSARY

SIGNATURE

ADDRESS

ZIP

PHONE NO

TAX CLAIM BUREAU OF DELAWARE COUNTY

BY

DELCO TAX 00028

891-4295



ORIGINAL  
1834

## MESSAGE CONFIRMATION

10/16/2002 09:32  
ID=TAX CLAIM BUREAU

DATE	TIME	S,R-TIME	DISTANT STATION ID	MODE	PAGES	RESULT
10/16	09:31	01'26"	96104468141	TX	02	OK 0000

DELCO TAX 00029

# CATASTROPHIC LOSS

## APPEAL FROM REAL ESTATE ASSESSMENT COUNTY OF DELAWARE

P. GINA  
PRO

Reference: Purdon's 72 P.S. § 5349.3

**NOTE:** See Instructions on Back of Form. Must be Filed As Soon As Possible.

The undersigned hereby request a formal hearing of Appeal of Assessment before the Board of Assessment Appeals, Government Center Building, 201 West Front Street, Media, PA 19063, (610) 891-4879.

**Folio #** 15 -00 -00972 - 00

**Owner's Name** CLEARVIEW LAND DEV.

**Current Assessment** 250,000.00

**Mailing Address** PO BOX 1235

**Fair Market Value** 12800.00

SHARON HILL PA 19079

**How was this determined:** 2 ACRES

**Municipality/PA/Zip** \_\_\_\_\_

**USEABLE** 5400.00 PER ACRE

**Phone (Home)** 610 565-9201

**Date of Purchase** 1958

**Phone (Business)** 610 586-1400

**Purchase Price** 40,000.00

**Property Location** DARBY TWP HOOK RD.

**Annual Rent** \_\_\_\_\_

AVE. ; A; & AND DARBY CREEK

**Acreage if over 2** #39 +/-

**Story(ies)** \_\_\_\_\_

**Bath(s)** \_\_\_\_\_

**Garage** \_\_\_\_\_ (number of cars)

**Bedroom(s)** \_\_\_\_\_

**Kitchen** \_\_\_\_\_

**Carport** \_\_\_\_\_

**Living Room** \_\_\_\_\_

**Basement** \_\_\_\_\_ (finished/unfinished)

**Dining Room** \_\_\_\_\_

**Fireplace** \_\_\_\_\_

**Other Room(s)** \_\_\_\_\_

**Family Room** \_\_\_\_\_

**Central A/C** \_\_\_\_\_

**Note: Please Attach a Photograph of the Property [after Catastrophic Loss].**

**STATE YOUR REASON FOR TAKING THIS APPEAL: Include Newspaper Write-Up, Fire Marshall Report, Demolition Permit, etc., if available.**

Area has been declared a Super Fund Site scheduled for remediation (37 acres) unusable.

\* \* \* \* \*

**APPEAL MUST BE FILED WITHIN SIX (6) MONTHS FROM DATE OF LOSS**

I hereby certify that the above statement is true and correct to the best of my knowledge and belief.

**Owner(s) Signature:** \_\_\_\_\_

**Or Attorney's Signature:** \_\_\_\_\_

**Name (Print/Type):** \_\_\_\_\_

**Attorney Business Address:** \_\_\_\_\_

**Attorney Phone:** \_\_\_\_\_

**Attorney ID:** \_\_\_\_\_

#54  
Exempt  
03-15-02  
R82

*for official use: When filed: time and date of hearing*

DELCO TAX 00030

**APPEAL SCHEDULING REPORT  
FRIDAY, MARCH 15, 2002**

DATE	TIME	ACCT. NO/NAME	AGENT NAME/ADDRESS	DATE	NEW ASS/ PREV. ASS.	REASON
3/15/02	4:00 P.M.	#34-00-00082-86 David Milstein 700 Avondale Road	David Milstein 700 Avondale Road Wallingford, PA 19086		87,070 77,170	Combine unit & 3 parking spaces
3/15/02	4:00 P.M.	#38-06-00946-00 John Sullivan 4 Swarthmore Avenue	John Sullivan 4 Swarthmore Avenue Ridley Park, PA 19078		153,120 142,770	Correction increase
3/15/02	4:00 P.M.	#41-00-00298-50 Martin Rudman Chester Pike	Chester Pike/Calcon Assoc. 115 W. State Street, 4 <sup>th</sup> Floor Media, PA 19063		232,100	Ground split
3/15/02	4:15 P.M.	#42-00-04478-00 Lois & Charles Fitz 280 Orchard Road	Lois & Charles Fitz 280 Orchard Road Springfield, PA 19064		153,970 3,600	No hearing
3/15/02	4:15 P.M.	#49-01-01857-00 Leng & Sieng, Inc. 1 Mary Court	Timothy Sullivan, Esquire 216 S. Orange Street Media, PA 19063		100,000 <del>186,582</del> 235,190	Division decrease Paid 100,000.
3/15/02	4:15 P.M.	#49-01-01857-01 2240 Edgmont LLC 2240 Edgmont LLC Edgmont Avenue	2240 Edgmont LLC 115 W. State Street, Suite 401 Media, PA 19063		48,608	Ground split from above folio
<b><u>CATASTROPHIC LOSS</u></b>						
3/15/02	4:15 P.M.	#15-00-00972-00 Clearview Land Dev. Hook Road & Darby Creek	Clearview Land Development P.O. Box 1235 Sharon Hill, PA 19079		250,000 482,560	37 acres unusable; Super Fund Site

DELCO TAX 00031

(PAGE 1)      R E A L   P R O P E R T Y   I N Q U I R Y      ORIGINAL (1687)

LOT : 15-00-00972-00 , DARBY TWP    | PROPERTY :    3    , EXEMPT    Red  
 OWNER : CLEARVIEW LAND DEVELOPMENT CO | SERV CO #: 0000 , NO MORTG CODE ON REC  
 OWNER2 :                                    | LAND USE :  
 ADDR : 83RD & BUIST AVE                    | BOOK/PAGE: 0714-1860 | DATE: 11/02/1989  
 C/S/Z : PHILADELPHIA      PA 19142       | PURCHASE \$:            01 | STMP:            .01  
 FOREIGN:                                    | MAINT DTE: 9/24/2002 | DEACTIVE DTE:  
 SITE : HOOK RD                              0000-0000 | MAP NO : 15-10 -001:000  
 DESC : GRD                                    | ----- P R I O R   I N F O -----  
 SIZE : 39 ACRES    EPA SUPERFUND        | BOOK/PAGE: 0699-1716  
 OLD ACT: 00-00-00000-00                   | PURCHASE \$:            1    DATE: 09/06/1989  
 CENSUS :                                    | OWNER : CLEARVIEW LAND DEVELOPMENT CO

	DATE	VALUE	RSN	DESCRIPTION	COMMENT
ANNUAL ASSMT :	/ /				
INTERIM ASSMT :	/ /				
					CLEAR DATE
*CURRENT ASMNT	01/01/2002	250000	10	TAXABLE TO EXEMPT	04/18/2002
PRIOR ASMNT	01/01/2001	250000	52	BOR DECREASE	02/01/2001
	01/01/2001	482560	92	OWNR REQ FOR HEARING	09/04/2000
	/ /				

NEXT ACCOUNT 1500000972000    PAGE (1,2) 1  
 R-RETURN TO LAST MENU                    X-RETURN TO REAL ESTATE MAIN MENU    X